



Aged Rights Advocacy Service Inc  
**Annual Report 2017-18**

*for the rights of older people*

aras  
aged rights advocacy service inc.

### Contact details

Aged Rights Advocacy Service Inc  
16 Hutt Street, Adelaide SA 5000

[Disability access available]

PO Box 7234  
Hutt Street SA 5000

 +61 8 8232 5377 or 1800 700 600 (for country callers)

 +61 8 8232 1794

 aras@agedrights.asn.au

 www.sa.agedrights.asn.au

SA Elder Abuse Prevention phone line

 1800 372 310

ABN 72 214 044 225



ARAS is a proud member of Older Persons Advocacy Network (OPAN) which delivers the National Aged Care Advocacy Program (NACAP), providing a national voice for aged care advocacy.

It is customary for some Indigenous communities not to mention the names or reproduce images associated with the recently deceased. Although care has been taken to obtain permissions for inclusion of images and written material in this report, some material may be sensitive for particular individuals and communities.

## Contents

Chairperson's report	4
Chief Executive's report	6
ARAS Board	8
Our programs	9
Fast statistics	9
Fast facts on our programs	10
Special Projects	14
Treasurer's report	20
Audited Financial Statements	21

## Vision

A community in which all older people are valued and respected

## Values

Integrity, inclusiveness, justice, respect

## Purpose statement

To encourage and support older people and the community to uphold the rights of older people, through information, education, advocacy and personal empowerment.

## Who we are and what we do

Aged Rights Advocacy Service Incorporated (ARAS) is a non-government, not for profit organisation providing free, independent and confidential advocacy support and information to older people (and their representatives) who are receiving community based aged care services, living in a Commonwealth subsidised aged care facility, at risk of, or who are being abused by family or friends or living in a retirement village, including Aboriginal advocacy.

Advocacy services ensure the rights of consumers are supported, and that they are empowered to make informed decisions about their care. It helps them to safeguard, uphold and promote their rights as citizens of Australia and increase their control over goods, services and quality of life and develop a sense of being valued as an individual.

ARAS is a founding member of Elder Abuse Action Australia (EAAA).

ARAS also provides education to the community and service providers and hosts the annual World Elder Abuse Awareness Day (WEAAD) Conference. Next year, ARAS will host the inaugural Stolen Generations Summit.

## Funding

ARAS is supported with funding from the Australian Government, Office for the Ageing, SA Health and the OPAN. ARAS is the South Australian member of OPAN.

# Chairperson's report



Anne Burgess  
Chairperson

On behalf of the Board it is my pleasure to present this year's Annual Report.


ARAS aims to encourage the community to value and support older people and uphold their rights. We recognise the importance of our many relationships, collaborations and partnerships in achieving that aim. Our programs and services are based on the provision of information, education, advocacy and personal empowerment and this year, with the engagement of our stakeholders, we have again met our targets and exceeded them in some areas.

The year began with important funding decisions that enabled us to extend our advocacy services. ARAS, as a member of the OPAN, works closely with the other eight state and territory based members to deliver the South Australian component of the NACAP. This program aims to ensure that older people, their carers or their representatives who are consumers or potential consumers of aged care services and who have a concern about those services are able to access information, education and advocacy support through ARAS to exercise their rights or access their entitlements. This year we received over **8,200** contacts and provided education, information and advocacy to **13,795** Australians.

ARAS also welcomed the news that concern for the continuation of the ARAS Elder Abuse Prevention Program was heard and that funding has continued for this vital program which supports older people who are at risk of, or who are being abused by family or friends. ARAS has lead the OPAN Elder Abuse Initiative, developing, in collaboration with OPAN members, a National Elder Abuse Prevention and Advocacy Framework that will be finalised and launched in late 2018. An additional focus on elder abuse is provided through Elder Abuse Action Australia (EAAA). As a founding member of EAAA, ARAS has contributed to the establishment of EAAA as a company limited by guarantee and commenced engagement in regard to the National Plan to Combat Elder Abuse and the development of a knowledge hub.

ARAS continues to contribute to shining a light on elder abuse and has been called upon to provide national and state submissions to a number of enquiries involving the quality of aged care as well as elder abuse prevention and responses.

Another successful ARAS World Elder Abuse Awareness Day Conference (WEAAD) was held on 15 June 2018 with a diverse program. Thank you to our speakers and sponsors. I would also like to acknowledge Dr Kay Patterson, Aged Discrimination Commissioner, for ensuring a continuing focus on elder abuse nationally. The feedback from the conference was overwhelmingly positive and we have rebooked the venue for 17 June 2019.



A mentoring camp, which is an intergenerational camp bringing together Aboriginal Elders and younger Aboriginal people, was again held in April 2018. ARAS thanks the Council of Aboriginal Elders of SA for their continued support of our collaborative Aboriginal Advocacy Program and the mentoring camp.

ARAS has continued to receive strong support from the South Australian Government for the Retirement Villages Advocacy Program, and the SA Health Elder Abuse Prevention Phone Line and Referral Service, as well as promotion of the Positive Lives toolkit across South Australia, with a particular focus on rural and regional areas.

We are supportive of the proposed Adult Safeguarding Unit which will commence in 2019 and we will work collaboratively with APEA, as well as the new unit, to ensure the rights of older South Australians are upheld and older people can age well living a positive life.

The ARAS Strategic Plan 2018–2020 identifies the need to engage our external stakeholders and the community, deliver quality advocacy programs and services, be financially sustainable and focus on the people and culture of ARAS. By delivering on these objectives we believe that ARAS will be able to encourage and support older people and the community to uphold the rights of older people through information, education, advocacy and personal empowerment.

I would like to take this opportunity to thank our funding bodies, OPAN, the Department of Health, Australian Government, and Office for the Ageing, SA Health for their commitment to the principle of providing advocacy support to empower older people and their representatives, and for their ongoing support of ARAS.

I would like particularly to acknowledge former Chairperson Joan Stone for her extraordinary service to ARAS. My colleagues on the Board of ARAS have continued to give their time willingly to provide strong governance for ARAS and I thank them for their commitment to the cause.

On behalf of the Board I want to also state our appreciation of the work undertaken by our Chief Executive, Carolanne Barkla, and her very skilled staff.

The ARAS Board and staff will be working diligently to ensure that ARAS will continue to operate into the future. All the signs indicate that our advocacy is needed, our services are appreciated and there are opportunities emerging for us to use our skills to extend our reach for the benefit of older people.

# Chief Executive's report



Carolanne Barkla,  
Chief Executive

This year has been an exceptional year for ARAS and it is useful to reflect on the power of advocacy.

## Advocacy

Advocacy is the process of standing beside someone and supporting them to:

- Understand and exercise their rights
- Have their voice heard on the issues that are important to them.

## Scope of advocacy programs

ARAS offers free independent and confidential services that focus on supporting older people (or their representatives)

- to raise and address issues relating to accessing and interacting with **Commonwealth funded aged care services**
- to raise and address issues or concerns relating to a **retirement village**
- who are at risk of, or who are being **abused by family or friends**.

## ARAS service delivery – an overview of this year

In 2017/2018 ARAS received over **8,200** contacts, mostly via phone, which averages out to around a call every 15 minutes during operational hours.

Additionally, we had **36,358** website users (81.6% new users) with **103,169** page views.

During 2017/2018 ARAS undertook **1,794** individual advocacy support/representation cases and answered **1,028** information inquiries to support older people to exercise their rights, obtain their entitlements or take steps to address elder abuse.

ARAS also provided **359** education sessions across South Australia to **10,973** participants and attended **130** networking events.

I encourage you to read the particular program reports and comments from service users in the following pages.


ARAS is in a unique position to have an overview of the systemic issues that have implications for older people being able to exercise their rights, access entitlements or live free from exploitation, abuse and violence. As such, ARAS contributes to the state and national discourse via submissions, giving evidence and engagement with key influencers including COTA and COTA SA, Alliance for the Prevention of Elder Abuse (APEA), Council of Aboriginal Elders SA (CAESA), South Australian Retirement Villages Residents Association (SARVRA), OPAN, and Elder Abuse Action Australia (EAAA).

## Contributing to state and national discourse on aged care quality and elder abuse

ARAS, as the lead for the OPAN Elder Abuse Initiative, has worked closely with ARAS advocates, OPAN colleagues and Dr Kate Barnett OAM to develop a national elder abuse advocacy framework which includes agreed national dataset, agreed principles and mapping key partnerships across the various jurisdictions. This framework will be launched in late 2018.

Additionally, ARAS, as a founding member of Elder Abuse Action Australia (EAAA), has been playing a key part in discussions nationally and at a state level about the National Plan on Elder Abuse. ARAS, working with the other four founding organisations, has established EAAA as a company limited by guarantee and is putting in place the necessary infrastructure





to support new membership. Working closely with our funders, the Federal Attorneys General office, we have been undertaking the preliminary work for a knowledge hub.

ARAS contributed to a number of parliamentary inquiries and appearances such as giving evidence before the Senate, Standing Committee on Community Affairs, Inquiry into the effectiveness of aged care quality assessment and accreditation framework for protecting residents from abuse and poor practices and ensuring proper clinical and medical care standards are maintained and practiced and the House of Representatives, Standing Committee on Health, Aged Care and Sport, quality of care in residential aged-care facilities in Australia, as well as providing expertise on committees such as the SA Health Oakden Response Plan Oversight Committee and the End of Life Decisions Aged Care National Reference Group. ARAS also contributes to OPAN submissions and the advocates contribute their expertise to many committees and networks, ensuring that the rights of older people are respected.

At a state level ARAS hosts the SA Health Elder Abuse Prevention Phonenumber and Referral Service and delivered Positive Lives toolkits and education sessions across the SA regions this year. The state government commitment to implementing an Adult Safeguarding Unit, based on the recommendations from the Australian Law Reform Commission Report 131 into Elder Abuse, is welcome by ARAS.

A full list of our extensive engagement and networks is provided later in this report.

ARAS values our state based Alliance for the Prevention of Elder Abuse (APEA) with SAPOL, Public Trustee, Office of the Public Advocate (OPA) and Legal Services Commission of South Australia. APEA will celebrate 20 years next financial year.

## Improving customer service nationally

Our priority has been to work diligently and collegiately with OPAN to deliver on the OPAN Work Plan, with fifteen initiatives focusing on delivering a **quality, nationally consistent customer focused advocacy service across the country.**

## ARAS operational improvements and 2018/19

As part of its operations ARAS has been reviewing and refining its intake processes, education sessions and booking systems, as well as implementing an IT upgrade that will see greater efficiency and ensure we can deliver a quality, customer focused and nimble service.

Having finalised our Strategic Plan we commenced an organisational review, with the intention of finalising the review in the first quarter of 2018/2019. The focus of the review is to ensure that ARAS has the right people, tools and resources to support older people seeking information, education and advocacy support from ARAS.

ARAS will continue to work with OPAN, EAAA, APEA, CAESA and other stakeholders. We anticipate working closely with the proposed Adult Safeguarding Unit as well as SARVRA.

Thank you to the many supporters, sponsors, stakeholders, consumers, clients and residents and their representatives.

Thank you to the dedicated staff and also the ARAS Board members who give generously of their time and expertise.

A special mention to Treasurer Michael Dwyer and Chairperson Anne Burgess for their ongoing contributions.

# ARAS Board



Anne Burgess  
Chairperson



Michael Fabbro  
Deputy Chairperson



Michael Dwyer  
Treasurer



Ian Yates



Garth Dodd



Associate Professor  
Linda Starr



Michelle Bentley



Helena Kyriazopoulos



Sue Averay



# Our programs

Our current programs support older people or their representatives who are receiving community based aged care services, living in a Commonwealth subsidised aged care facility, at risk of, or who are being abused by family or friends or living in a retirement village.

ARAS works with the Council of Aboriginal Elders of SA to offer a specialist Aboriginal Advocacy Program. As part of this program ARAS co-hosts an annual Aboriginal Elders and Youth Mentoring Camp with Aboriginal Community Services and Whitelion.

Each year ARAS hosts a World Elder Abuse Awareness Day Conference to raise awareness of elder abuse.

ARAS hosts the SA Health Elder Abuse Prevent Phone Line and Referral Service, a first point of contact for older people who are experiencing abuse, or for people who are concerned about the wellbeing of an older person they know.

# Fast statistics

8,200 contacts from the public      1,028 information inquiries

---

1,794 advocacy cases

---

359 education sessions to      10,973 participants

---

130 networking events

---

36,358 website users      81.6% new users

# Fast facts on our programs

## Aboriginal Advocacy Program

**Advocacy** support provided to 103 Elders

Most frequent types of abuse reported are financial and psychological

Most frequent callers are self-referral, family and service providers

Most frequent type of issue raised is increased services needed in remote and rural areas

*"The support I received from the Aboriginal advocate has helped me get through some difficult situations"*

*"Her support was invaluable at a time when I really needed it"*

## Community Care Advocacy Program

**Advocacy** support provided to 342 people

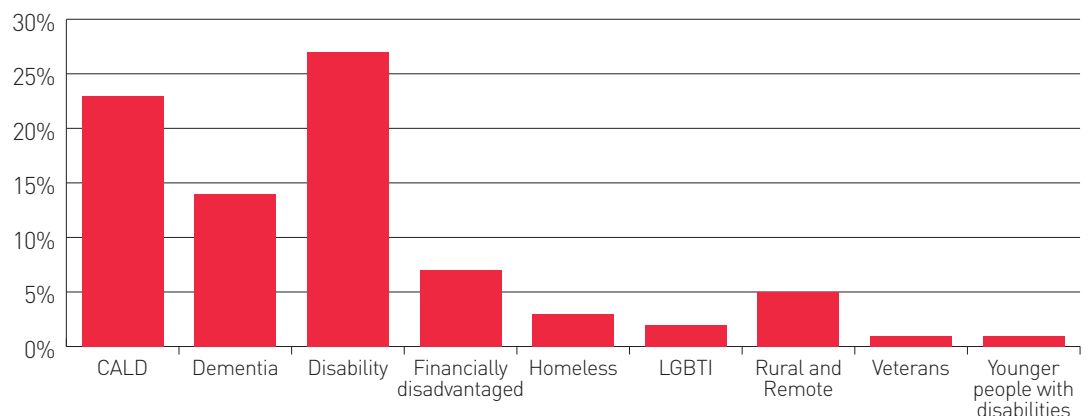
Most frequent advocacy issues are finances, care, access to services, choice/decision-making, communication

Most frequent callers are older people or their family members

*"I'm glad you were able to attend my ACAT assessment. I was much more relaxed about the process with you there."*

*"I'm so very grateful that you have been able to help resolve this long-standing issue"*

## Special Needs groups assisted in 2017-18





## Residential Aged Care Advocacy Program

**Advocacy** support provided to 523 aged care residents or their representatives, with elder abuse a factor in 54 cases

Most common types of issues raised are choice and decision making, alternate decision making, care planning, internal complaints process and dementia behaviour management

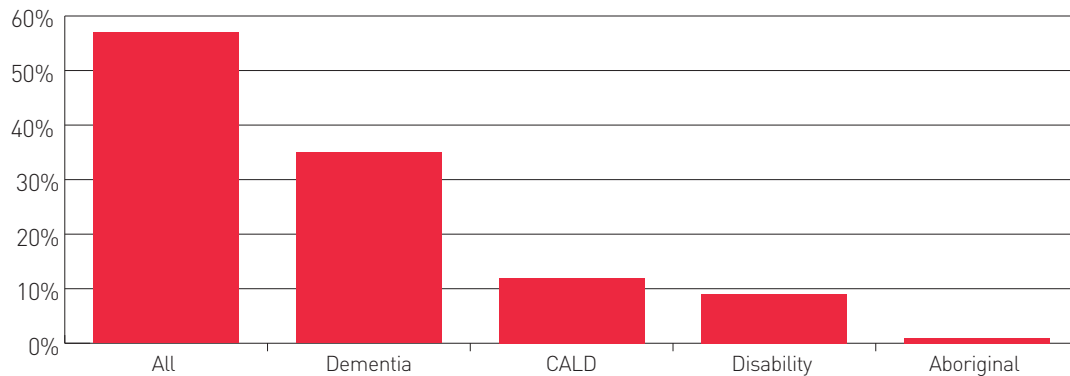
Most common alleged abusers are an adult daughter of an older person

Most frequent callers are family members of an older person

*"You gave us considerable comfort during perturbing times"*

*"Thank you so much. We couldn't have done this without you"*

### Special Needs groups assisted in 2017-18



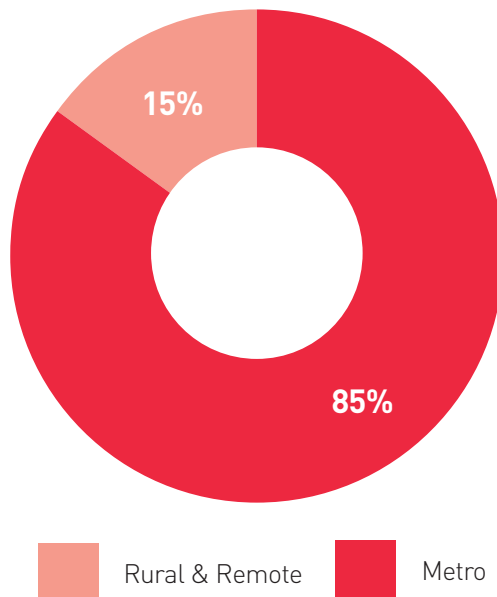
## Retirement Village Advocacy Program

**Advocacy** support provided to 194 residents or their representatives

Most common issues raised are communication, internal complaints process, remarketing fees, exit fees and lack of consultation

*"Thank you so much for your prompt action. We appreciated your professional manner and the fact that you took such an interest in our concern"*

### Location of residents supported



**15%** of advocacy support provided to residents in rural and remote areas

**5%** of advocacy support provided to residents from CALD backgrounds

**17** referrals made to South Australian Civil Administrative Tribunal



## Abuse Prevention Advocacy Program

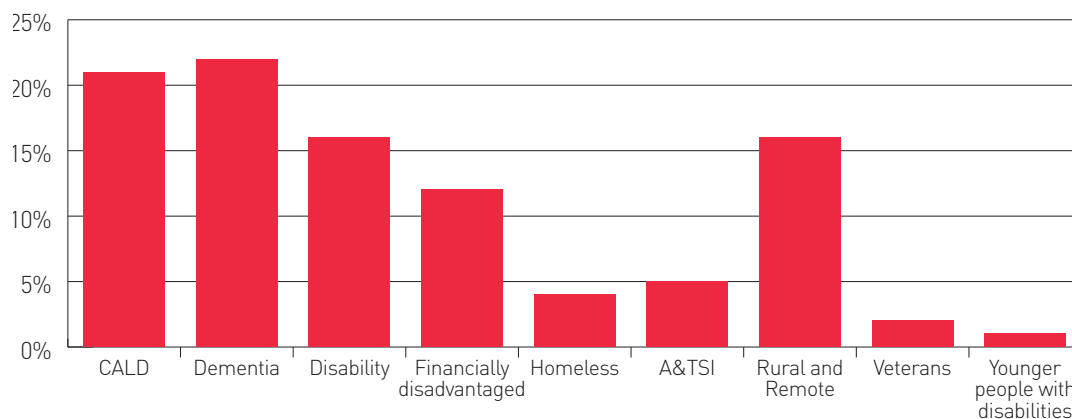
**Advocacy** support provided to 641 people

Most frequent types of abuse reported were psychological and financial

Most common alleged abusers are the children or other family members of an older person

Most frequent callers are older people, family members, health professionals and service providers

### Special Needs groups assisted in 2017-18



## Elder Abuse Prevention Phone Line and Referral Service

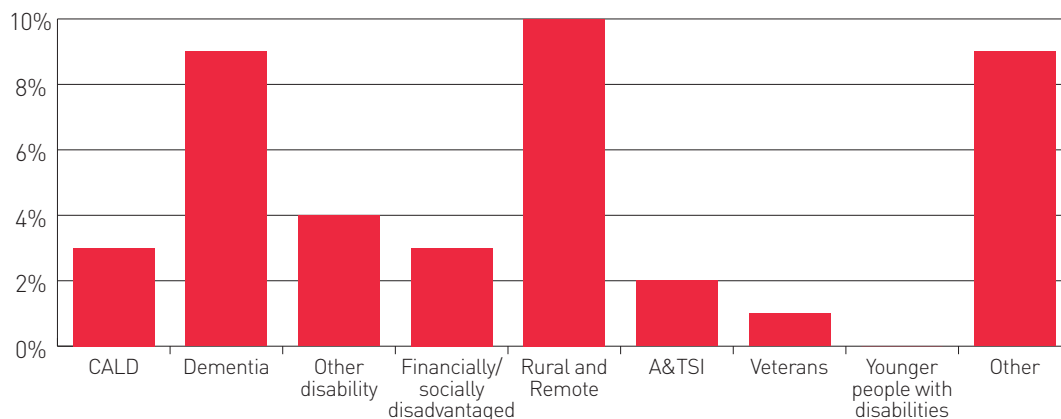
Most frequent types of abuse reported are financial abuse and psychological abuse

Most common alleged abusers are the children of an older person

Most frequent callers are members of an older person's family

**744** referrals to other agencies and resources

### Special Needs groups assisted in 2017-18





# Special Projects

## Aboriginal Elders and Youth Mentoring Camp



The theme for this year's camp was 'Right to Respect' and was held along the coastline waters of the Ngarrindjeri nation, with around 20 participants. The focus was on education and highlighting ways to prevent the abuse of Elders, while giving Elders and Youth the chance to learn together in an environment reflective of Aboriginal relationships and society.

The journey to the community of Raukkan was a wonderful opportunity to hear the stories of Clyde Rigney (Snr) and for everyone to share their deep sense of respect and meaningful understanding of the historical past and richness of culture over the generations of Indigenous people living and succeeding in the region.

Verbal and written feedback was provided by participants in the form of a travel journal to use as a cultural guide and to document the daily learning outcome for the camp.

*"As an Elder, I am contributing to the camps by teaching, working physically, sharing my knowledge and information. I hope to inspire young people to be the best they can be and respect Elders, but most of all to tell each one to find a pathway for a good life through education and to be strong in culture and stay connected to Elders."*

*"What I learnt from the cultural talk at Raukkan about Aboriginal history was so amazing to hear; I feel so proud of my country that I live in. I feel being a part of the camp makes us all strong so we can talk with our Elders away from city life, for Elders to tell us about the importance of land, culture and what is respect."*

## Aboriginal Women's Gathering meeting



In June ARAS played an active part in the planning of and presentation at the State Aboriginal Women's Gathering Meeting held in Ceduna/Yalata. The Gatherings create a meeting time for Aboriginal and Torres Strait Islander women to come together to talk about issues which affect their lives in a culturally supportive environment.

This year's theme coincided with NAIDOC's theme Because of Her We Can!

## Living a Positive Life Toolkit

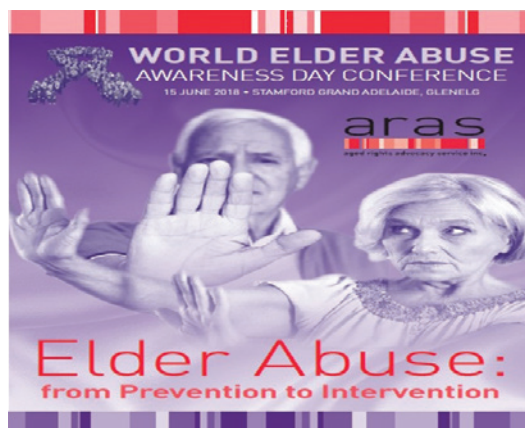
With support and funding from the Office for the Ageing, a preventative strategy has been developed known as 'Living a Positive Life', using a toolkit which has been developed for mainstream and Aboriginal service providers who work in the aged care sector in the community. The toolkit is designed to help service providers start the conversation with older people in the community on preventative strategies and maintaining wellbeing and safety.

---

## Stay connected, stay active, stay healthy and stay in control

---

## World Elder Abuse Awareness Day Conference



This year's theme of Elder Abuse: from prevention to intervention attracted almost 200 delegates who heard about the strategies developed and used by professionals in a variety of fields, such as the legal system, aged care and community sectors.

The conference was opened by The Hon Stephen Wade, Minister for Health & Wellbeing (pictured), with a commitment to develop legislation that will uphold the rights of vulnerable adults.

The message from our keynote speaker The Hon Dr Kay Patterson, Aged Discrimination Commissioner (pictured) was made very clear "elder abuse is everybody's business".

Thank you to our Gold Sponsors, the Government of SA, SA Health, Anglicare Australia and Helping Hand and our other sponsors ECH, Life Care and COTA SA for their ongoing support and thank you also to all our loyal table exhibitors.

---

## Elder abuse is everybody's business

---



*"It was a really good conference with a lot of knowledge in the room"*

*"Can't wait for the next one!"*

*"As a FDR practitioner new to this area, it was an extremely informative and conscious raising event for me"*

*"Too full – but probably a good sign that many people want to go"*

## Influencing and informing the policy agenda at state and national levels

### National

The Senate, Standing Committee on Community Affairs: Inquiry into the effectiveness of the aged care quality assessment and accreditation framework for protecting residents from abuse and poor practices, and ensuring proper clinical and medical standards are maintained and practiced

House of Representatives, Standing Committee on Health, Aged Care and Sport: Quality of care in residential aged care facilities in Australia

Elder Abuse National Research: definition discussion paper

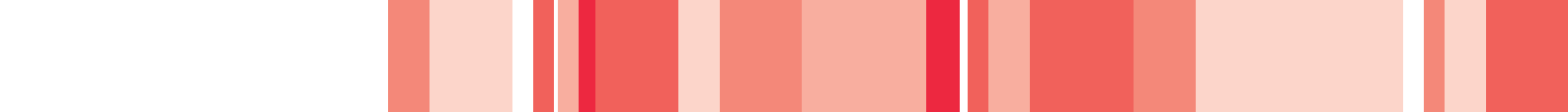
### State

Elder Abuse Responses: Safeguarding the Rights of Older South Australians

### ARAS is a member of

- Australian Aged Care Quality Agency (AACQA) Liaison Quarterly Meetings – South Australia
- Elder Abuse Action Australia (EAAA)
- End of Life Decisions Aged Care (ELDAC) National Reference Group
- Improving responses to older women affected by domestic and family violence in Adelaide SA: An action plan
- Law Society of South Australia Public Sector and In House Lawyers Committee.
- Older Persons Advocacy Network (OPAN)
- SA Health Elder Abuse Prevention Phone Line and Referral Service Advisory Committee
- SA Health Oakden Response Plan Oversight Committee
- Strategy to Safeguard the Rights of Older South Australians Action Plan Advisory Group 2015-2021
- 5th National Elder Abuse Conference Steering Committee
- Alliance for the Prevention of Elder Abuse (APEA)
- Attorney Generals Department, Human Rights Unit, Specialist Group Supporting the National Agenda Research Elder Abuse – Research Engagement





## Engaging and networking with our stakeholders to develop strategies to uphold the rights of older people

### **National**

- Aged Discrimination Commissioner
- Aged Care Complaints Commissioner
- Department of Health (Commonwealth)  
Canberra and Adelaide offices
- Attorney Generals Department  
(Commonwealth)
- Australian Aged Care Quality Agency
- Council of Legal Services Commissions

### **State**

- Principal Community Visitor, Mental Health
- Public Advocate of South Australia
- Public Trustee of South Australia
- Legal Services Commission of South  
Australia
- SA Health, Office for Ageing
- Alliance for the Prevention of Elder Abuse  
(APEA)

### **Peak bodies**

#### **State**

- Aged and Community Services Australia  
(ACSA)
- Leading Aged Services Australia (LASA)
- Aged Care Industry Association (ACIA)
- Australian Nursing & Midwifery Federation  
(SA) (ANMF)
- Australian Medical Association SA (AMA)
- South Australian Retirement Villages  
Residents Association (SARVRA)
- COTA SA
- Volunteering SA

#### **Networks**

- Eastern Collaborative Projects Regional  
Forum
- Southern Hoarding & Squalor Meeting
- East-North East Multicultural Forum
- Marion Centrelink Multicultural Community  
Workers Forum
- West-North Network Information Forum



## Engaging and networking with our stakeholders to develop strategies to uphold the rights of older people

### Government Ministers/Members of Parliament/Senators

#### National

- Hon. Ken Wyatt, AM, MP, Minister for Aged Care & Indigenous Health
- Senator Stirling Griff
- Senator Tim Storer
- Hon. Nicole Flint, MP
- Hon. Tony Zappia MP

#### State

- Hon. John Rau, MP, Attorney General and Deputy Premier
- Hon. Zoe Bettison, MP, Minister for Ageing
- Hon. Stephen Wade MLC and subsequently Minister for Health and Wellbeing
- Hon. Vincent Tarzia MP
- Hon. Nat Cook MP
- Hon. Chris Picton MP
- Hon. Mark Parnell MLC
- Hon. Frank Pangello MLC

### Meetings, events, roundtables and workshops attended

#### National

Minister Wyatt, Consumers Think Tank

Abuse of Older People: A Community Response Strategy Workshop

Aged Care Workforce Taskforce Workshop

Elder Abuse National Research – Strengthening the evidence base

#### State

- Older Person Mental Health Service Focus Group for Consumers and Representatives
- COTA SA
- LASA's Leadership Professional Development Program – Speaker
- South Australia, State Ageing Plan Review
- ADA Professional Development Day – Speaker
- Flinders University Graduation April 2018 Occasional Address
- Elder Relationships Training Program, Relationships Australia, South Australia (RASA) – Speaker
- Seniors Forum with Minister for Aged Care, the Hon Ken Wyatt AM MP – Speaker
- 2018 Reframing Ageing Seminar, COTA SA and the Alliance for the Prevention of Elder Abuse (APEA) – Speaker
- Disability, Ageing and Lifestyle Expo, 'My Life, My Choice', Wayville – Speaker
- Visibility Forum, Walkerville City Council – Speaker
- Northern Mental Health Service Providers Forum – Speaker
- Unity Housing Company Ltd



# Audited Financial Statements

## ARAS Treasurer's Report

### **Audited Financial Statements for 12 months ending 30 June 2018**

The Treasurer is pleased to present the Audited Financial Statements and Independent Auditor's report for the year ended 30th June, 2018.

This is the first year ARAS has been required to prepare financial reports in accordance with ACNC requirements. It is pleasing to note the success of the audit, with the auditors providing an unqualified audit opinion and no issues with the accounting practices and financial management of ARAS.

It is notable that Grant Income continues to increase year on year, with ARAS successfully attracting new funding opportunities and achieving its strategic planning objectives to grow the business.

Expenses increased for the year, noting there was significant investment in staff and IT infrastructure to increase efficiency and further increase ARAS's ability to achieve its goals.

The accounts closed with healthy cash balances up on last year. Unexpended Grants / Grants Received in Advance was also higher, with funding for the new Stolen Generation Summit being received in advance.

Michael Dwyer  
Treasurer

# Statement of Profit or Loss and Other Comprehensive Income

## The Aged Rights Advocacy Service For the year ended 30 June 2018

	2018	2017
<b>Revenue</b>		
Grant Income	1,899,463	1,673,772
Other Income	77,668	71,976
Total Income	1,977,131	1,745,748
<b>Expenditure</b>		
Admin & Financial Expenses	42,455	62,023
Employment Expenses	14,998	9,823
Depreciation/Amortisation	59,609	50,868
Office Expenditure	242,495	128,806
Property Costs	226,606	219,911
Salaries & Wages	1,316,004	1,167,337
Travel	73,780	65,121
Total Expenditure	1,975,947	1,703,889
Profit/(Loss)	1,184	41,859
Other Comprehensive Income	-	-
Total Comprehensive Income for the year	1,184	41,859

# Statement of Financial Position

## The Aged Rights Advocacy Service As at 30 June 2018

	NOTES	30 JUN 2018	30 JUN 2017
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2	414,174	333,857
Trade & Other Receivables	3	1,500	10,930
Investments	4	287,651	280,083
Prepayments	5	5,847	23,486
<b>Total Current Assets</b>		<b>709,172</b>	<b>648,356</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	6	188,093	144,048
<b>Total Non-Current Assets</b>		<b>188,093</b>	<b>144,048</b>
<b>Total Assets</b>		<b>897,265</b>	<b>792,404</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	7	94,154	57,719
Unexpended Grants and Grants Received in Advance	8	79,650	40,878
Provisions	9	210,082	187,016
<b>Total Current Liabilities</b>		<b>383,886</b>	<b>285,613</b>
<b>Non-Current Liabilities</b>			
Provisions	9	21,721	16,318
<b>Total Non-Current Liabilities</b>		<b>21,721</b>	<b>16,318</b>
<b>Total Liabilities</b>		<b>405,608</b>	<b>301,931</b>
<b>Net Assets</b>		<b>491,657</b>	<b>490,473</b>
<b>Equity</b>			
Retained Earnings		491,657	490,473
<b>Total Equity</b>		<b>491,657</b>	<b>490,473</b>

# Statement of Cash Flows

## The Aged Rights Advocacy Service For the year ended 30 June 2018

	NOTES	2018	2017
<b>Cash flow statement</b>			
<b>Cash flows from operating activities</b>			
Grants received		2,132,059	1,773,187
Receipts from other sources		81,045	58,776
Payments to suppliers and employees		(2,034,986)	(1,802,971)
<b>Total Cash flows from operating activities</b>		<b>178,118</b>	<b>28,992</b>
<b>Cash flows from investing activities</b>			
Proceeds on sale of property, plant and equipment		32,408	11,091
Payments for property, plant and equipment		(136,190)	(12,889)
Additional investment		5,981	4,675
<b>Total Cash flows from investing activities</b>		<b>(97,801)</b>	<b>2,877</b>
Net increase/(decrease) in cash held		80,317	31,869
Add opening cash brought forward		333,857	301,988
Closing cash carried forward	2	414,174	333,857



# Statement of Changes in Equity

## The Aged Rights Advocacy Service For the year ended 30 June 2018

	2018	2017
<b>Equity</b>		
Opening Balance	490,473	448,614
<b>Comprehensive Income</b>		
Profit/(loss) for the Period	1,184	41,859
<b>Total Comprehensive Income</b>	<b>1,184</b>	<b>41,859</b>
<b>Total Equity</b>	<b>491,657</b>	<b>490,473</b>

# Notes to the Financial Statements

## The Aged Rights Advocacy Service For the year ended 30 June 2018

### 1. Summary of Significant Accounting Policies

The board has prepared the financial statements on the basis that the association is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the *Australian Charities and Not-for-profits Commission Act 2012* and the significant accounting policies disclosed below, which the board has determined are appropriate to meet their needs. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

#### (a) Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Aged Rights Advocacy Service and the revenue can be reliably measured, except for any cash donations and fundraising income which is recognised as revenue when received.

Grant revenue is recognised in the profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before the entity is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

#### (b) Property, Plant and Equipment

Property, plant and equipment are carried at cost less accumulated depreciation.

Depreciation is provided for on a straight line basis on all property, plant and equipment at rates calculated to allocate the cost less estimated residual value at the end of the useful lives of the assets against revenue over those estimated useful lives.

#### (c) Employee Provisions

Provision is made for long service leave and annual leave estimated to be payable on the basis of statutory and contractual requirements. Vested entitlements are classified as current liabilities. The policy of the Service is to provide for long service leave from the date of first completed year of employment.

#### (d) Trade receivables and Other Debtors

Trade receivables and other debtors include amounts due from donors and any outstanding grant receipts. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

#### (e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

**(f) Income Tax**

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

**(g) Leases**

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) that are transferred to entities in the economic entity, are classified as finance leases.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the lease term.

**(h) Financial Instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified “at fair value through profit or loss”, in which case transaction costs are expensed to profit or loss immediately.

**Classification and subsequent measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

*Amortised cost* is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The *effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

Fair value is the price the company would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date. Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

*Loans and receivables*

1. Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

*Held-to-maturity investments*

1. Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the company's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

### *Financial liabilities*

1. Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

### **Impairment**

At the end of each reporting period, the company assesses whether there is objective evidence that a financial asset has been impaired. A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of financial assets carried at amortised cost, loss events may include indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments indications that they will enter bankruptcy or other financial reorganisation and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the company recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

### **Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

#### **(i) Impairment of Assets**

At the end of each reporting period, the entity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair amount less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of a class of asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

#### **(j) Provisions**

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### **(k) Cash and Cash Equivalents**

Cash and cash equivalents includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

**(l) Comparative Figures**

Where required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Where the company retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements must be presented.

**(m) Trade Creditors and Other Payables**

Trade creditors and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid.

**(n) Critical Accounting Estimates and Judgements**

The responsible persons evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

**(o) Accounting Standards Issued but Not Yet Effective**

Certain new accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2018. At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective or adopted.

<b>Standards and Interpretations in issue not yet adopted:</b>	<b>Effective for annual reporting periods on or after:</b>	<b>Expected to be initially applied in the financial year ending:</b>
AASB 9 'Financial Instruments'	1-Jan-2018	30-Jun-2019
AASB 15 'Revenue from Contracts with Customers'	1-Jan-2019	30-Jun-2020
AASB 16 'Leases'	1-Jan-2019	30-Jun-2020

The entity has not assessed the impact of these standards.

	2018	2017
<b>2. Cash and Cash Equivalents</b>		
Bank Operating account	413,874	333,557
Petty Cash Imprest	300	300
<b>Total Cash and Cash Equivalents</b>	<b>414,174</b>	<b>333,857</b>
	2018	2017

**3. Trade and Other Receivables**

<b>Trade Receivables</b>		
Accounts Receivable	1,500	11,430
Less Provision for Doubtful Debts	-	(500)
<b>Total Trade Receivables</b>	<b>1,500</b>	<b>10,930</b>
<b>Total Trade and Other Receivables</b>	<b>1,500</b>	<b>10,930</b>

Notes to the Financial Statements

	2018	2017
<b>4. Investments</b>		
Term Deposit	287,651	280,083
<b>Total Investments</b>	<b>287,651</b>	<b>280,083</b>

	2018	2017
<b>5. Prepayments</b>		
Prepayments	5,847	23,486
<b>Total Prepayments</b>	<b>5,847</b>	<b>23,486</b>

	2018	2017
<b>6. Property, Plant &amp; Equipment</b>		
<b>Furniture &amp; Equipment (at cost)</b>		
Furniture & Equipment	127,005	127,005
Less: Provision for depreciation	(126,234)	(125,511)
<b>Total Furniture &amp; Equipment (at cost)</b>	<b>771</b>	<b>1,494</b>
<b>Motor Vehicle (at cost)</b>		
Motor Vehicle	134,711	62,327
Less: Provision for depreciation	(18,536)	(20,925)
<b>Total Motor Vehicle (at cost)</b>	<b>116,175</b>	<b>41,402</b>
<b>Fitout/Refurbishment - 16 Hutt Street</b>		
Office Fitouts	224,177	222,697
Less: Provision for depreciation	(162,697)	(134,959)
<b>Total Fitout/Refurbishment - 16 Hutt Street</b>	<b>61,480</b>	<b>87,738</b>
<b>Computer Equipment</b>		
Computer Equipment	17,085	17,085
Less: Provision for depreciation	(7,418)	(3,672)
<b>Total Computer Equipment</b>	<b>9,667</b>	<b>13,413</b>
<b>Net Written Down Value</b>	<b>188,093</b>	<b>144,048</b>

	2018	2017
<b>7. Trade and Other Payables</b>		
Trade Payables	73,373	10,373
Accrued Expenses	19,147	15,366
Other Payables	1,634	31,980
<b>Total Trade and Other Payables</b>	<b>94,154</b>	<b>57,719</b>

	2018	2017
<b>8. Unexpended Grants and Grants Received in Advance</b>		
Funds received in excess of expenditure are recognised as a liability where this is a requirement to repay surplus funds in the event of not meeting obligations.	-	-
<b>Unexpended project funds</b>		
Aboriginal HACC Consumers Project	-	17,102

Notes to the Financial Statements

Mentoring Camp 15/16	-	21,543
<b>Total Unexpended project funds</b>	<b>-</b>	<b>38,645</b>
<b>Grants received in advance</b>		
Advocacy for Retirement Village	-	2,233
Stolen Generations	79,650	-
<b>Total Grants received in advance</b>	<b>79,650</b>	<b>2,233</b>
<b>Total Unexpended Grants and Grants Received in Advance</b>	<b>79,650</b>	<b>40,878</b>
	<b>2018</b>	<b>2017</b>

**9. Provisions**

<b>Current</b>		
Provision for Annual leave	91,623	63,198
Provision for Long Service Leave	118,459	123,818
<b>Total Current</b>	<b>210,082</b>	<b>187,016</b>
<b>Non-Current</b>		
Building Painting Provision	11,026	9,526
Provision for Long Service Leave	10,695	6,792
<b>Total Non-Current</b>	<b>21,721</b>	<b>16,318</b>
<b>Total Provisions</b>	<b>231,804</b>	<b>203,334</b>
	<b>2018</b>	<b>2017</b>

**10. Expenditure Commitments**

<b>Operating Leases</b>		
not later than one year	-	8,379
later than one year and not later than five years	-	-
later than 5 years	-	-
<b>Total Operating Leases</b>	<b>-</b>	<b>8,379</b>
<b>Lease Premises</b>		
not later than one year	147,600	147,600
later than one year and not later than five years	147,600	295,200
later than 5 years	-	-
<b>Total Lease Premises</b>	<b>295,200</b>	<b>442,800</b>
<b>Total Expenditure Commitments</b>	<b>295,200</b>	<b>451,179</b>
	<b>2018</b>	<b>2017</b>

**11. Cash Flow Statement**

Operating Surplus/(Deficit)	1,184	41,859
Depreciation & amortisation	59,609	50,868
Interest Received	(13,549)	(11,298)
(Gain)/Loss on Disposal of Assets	128	(5,113)
Gain/(loss) to provisions	28,470	30,638
Change in assets and liabilities	-	-
(Increase)/decrease in trade and other receivables	9,430	(2,133)
Increase/(decrease) in trade and other payables	75,207	(55,142)



Notes to the Financial Statements

	2018	2017
(Increase)/decrease in prepayments	17,639	(20,687)
<b>Net Cash Flows provided by/(used in) Operating Activities</b>	<b>178,118</b>	<b>28,992</b>

**12. Significant Events After Balance Date**

There were no significant events after balance date

**13. Contingent Liabilities**

There are no contingent liabilities existing of a material nature as at 30 June 2018 and as such no provision has been raised in the accounts.

**14. Entity Details**

The registered office and principal place of business for the organisation is:

The Aged Rights Advocacy Service

16 Hutt Street

Adelaide SA 5000

## Responsible Persons' Declaration

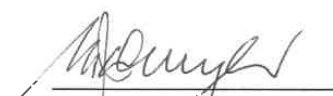
### The Aged Rights Advocacy Service For the year ended 30 June 2018

Per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

The responsible persons declare that in the responsible persons' opinion:

1. There are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
2. The financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

  
\_\_\_\_\_  
CHAIR FINANCE & AUDIT  
Dated this 24 day of Sept 2018

# Board Report

## The Aged Rights Advocacy Service For the year ended 30 June 2018

In accordance with section 35(5) of the Associations Incorporation Act 1985, the Board of the Aged Rights Advocacy Service Inc. hereby states that during the financial year ended 30 June 2018:

- a)
  - i. no officer of the Aged Rights Advocacy Service Inc;
  - ii. no firm of which an officer is a member; and
  - iii. no body corporate in which an officer has a substantial financial interest, has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the Association.
- b)

Other than for the remuneration of employees involved in the management of the Association, no officer of the Aged Rights Advocacy Service Inc has received directly or indirectly from the Association any payment or other benefit of a pecuniary value. Members of the Board act in a honorary capacity and receive no remuneration or benefits from the Association for acting in that capacity

This report is made in accordance with a resolution of the Board.

Date: 24 Sept 2018

  
Chairperson

  
Treasurer



Tel: +61 8 7324 6000  
Fax: +61 8 7324 6111  
www.bdo.com.au

BDO Centre  
Level 7, 420 King William Street  
Adelaide SA 5000  
GPO Box 2018 Adelaide SA 5001  
Australia

**DECLARATION OF INDEPENDENCE UNDER SECTION 60-40 OF THE AUSTRALIAN  
CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012  
BY GEOFF EDWARDS  
TO THE RESPONSIBLE ENTITIES OF THE AGED RIGHTS ADVOCACY SERVICE INC.**

As lead auditor of the Aged Rights Advocacy Service Inc. for the year ended 30 June 2018, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

Geoff Edwards  
Director

**BDO Audit (SA) Pty Ltd**

Adelaide, 26 September 2018

BDO Audit (SA) Pty Ltd ABN 33 161 379 086 is a member of a national association of independent entities which are all members of BDO Australia Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO Audit (SA) Pty Ltd and BDO Australia Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation, other than for the acts or omissions of financial services licensees.



Tel: +61 8 7324 6000  
Fax: +61 8 7324 6111  
www.bdo.com.au

BDO Centre  
Level 7, 420 King William Street  
Adelaide SA 5000  
GPO Box 2018 Adelaide SA 5001  
Australia

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGED RIGHTS ADVOCACY SERVICE INC.

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Aged Rights Advocacy Services Inc. (the registered entity), which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the responsible entities' declaration.

In our opinion the accompanying financial report of Aged Rights Advocacy Services Inc., is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

#### Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of matter - Basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### Responsibilities of responsible entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

BDO Audit (SA) Pty Ltd ABN 33 161 379 086 is a member of a national association of independent entities which are all members of BDO (Australia) Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO Audit (SA) Pty Ltd and BDO (Australia) Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation (other than for the acts or omissions of financial services licensees).



In preparing the financial report, the responsible entities are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: [http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of our auditor's report.

A handwritten signature in blue ink that reads 'G K Edwards'.

**BDO Audit (SA) Pty Ltd**

A handwritten signature in blue ink that reads 'G K Edwards'.

G K Edwards  
Director

Adelaide, 26 September 2018





# aras



aged rights advocacy service inc.

16 Hutt Street  
Adelaide SA 5000

PO Box 7234  
Hutt Street SA 5000

 61 8 8232 5377 or 1800 700 600 (for country callers)

 +61 8 8232 1794

 [aras@agedrights.asn.au](mailto:aras@agedrights.asn.au)

 [www.sa.agedrights.asn.au](http://www.sa.agedrights.asn.au)